

BEFRIEND

Charity number: 1072538

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDING

31 MARCH 2023



BEFRIEND

ANNUAL REPORT & FINANCIAL STATEMENTS for the Financial Year ended 31 March 2023

TABLE OF CONTENTS

Legal and Administrative Details	p.3
Report of the Trustees	p.4
- Structure, Governance and Management	p.4
- Financial Review	p.5
- Objectives & Activities	p.6
- Achievements & Performance	p.8
- Trustees' Responsibilities in Relation to the Financial Statements	p.13
- Independent Examiner's Report	p.14
- Financial Report	p.15
- Notes to the Accounts	p.18
Bank and Accounts Examiner's Details	p.25

BEFRIEND

Legal and Administrative Details for the Financial Year ended 31 March 2023

Status

The organisation is registered as a charity with the Charity Commission.

Governing document

The charity is an unincorporated association whose purposes and administration are regulated by a Constitution which was adopted on 18th September 1998 (amended by resolutions passed on 19 December 2001)

Charity Number: 1072538

Registered Address: Boundary House, Boston Road, Hanwell, W7 2QE

Chief Executive Office: Rachel Hill

Accounts Examiner: Solutions Accountancy & Bookkeeping Ltd

Bank: CAF Bank Ltd.; 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4 JQ

BEFRIEND

REPORT OF THE TRUSTEES

For the year ended 31 March 2022

The Trustees present their report and financial statements for the year ended 31 March 2023.

The legal and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements and the Statement of Recommended Practice FRS 102.

Structure, Governance and Management

BEfriend is an unincorporated association which is registered as a charity with the Charity Commission (number 1072538) with a written constitution dated 18 September 1998 (copies available on request). All trustees are members of the Scheme, and volunteers are asked if they would like to be members. The Charity has documented policies in all key areas.

The responsibility for the overall strategy and management of the operations and property of the Scheme is vested in the Management Committee comprising trustees, while the CEO is responsible for the day to day administration and running of the Scheme. The CEO attends the eight-weekly trustee meetings to report on progress and to participate in the discussions and decision-making process.

Trustees are recruited from members of the local community. Currently six of the nine positions are filled and embrace serving volunteers as well as experience in accounting, finance, law and the voluntary sector. Trustees are recruited via the local Volunteer Centre and by personal contacts. Such appointments are made with a view to the balance of skills and experience of benefit to the Charity's management. Any trustees thus co-opted shall hold office until the next Annual General Meeting when they will be eligible for election. At each AGM one third of the Management Committee shall retire from office but shall be eligible for re-election. The members who retire by rotation shall be those who have been longest in office from the date of their last election. The Management Committee elect from among themselves a Chair, Vice Chair(s) and a Treasurer all of which are honorary appointments. Such appointments are valid only until the conclusion of the Management Committee meeting subsequent to the next AGM but may be renewed.

A risk assessment is carried out annually as part of the business planning process and actions taken to mitigate or contain the risks identified. In terms of financial risks, the trustees review the cash flows regularly and ensure sufficient funds are available.

Financial Review

During the year there was a surplus of £2,452. After accounting for deferred income, there was an overall increase in funds of £8,869.

BEfriend managed to secure several large grants and donations, as the difference we make to the local community is increasingly recognised by a number of Trusts. Crucially, BEfriend now benefits from secured sizeable funding commitments over several years. Together with its reserves these commitments have allowed Management and the Board of Trustees to take a longer-term view and further build a strong organisational structure.

The Scheme remains firmly focused on its medium-term development as social needs in the Borough continue to grow.

Expenditure further increased from £224,949 last year to £293,350. This reflects the increasing services that BEfriend provides, as explained further down the Annual Report.

At year-end the Charity had 9 part-time employees (vs 7 at the end of last year) working the equivalent hours of 5.5 FTE.

A very high portion the Charity's expenditure (79.0%) has been devoted to the core charitable activity. The balance was spent on fundraising (9.0%), Support Costs (8.0%) and Governance (3.0%).

The principal funding sources during the year under review are listed in Note 3 to the Financial Accounts.

Grants and Donations for the year amounted to £296,657, more than twice the amount raised 3 years ago, and a further increase compared to last year. This was a result of the considerable funding effort of our staff.

Unrestricted funds are currently composed of a Closedown Reserve and general funds. General funds stood at £66,807 at year-end.

The Trustees keep a vigilant eye on the state of the reserves with a view to maintaining them to a level which will:

- provide for fluctuations in income and expenditure
- provide for unforeseen contingencies
- ensure the continuity and development of the services provided by the Scheme (Going Concern)

The Closedown Reserve (covering the cost of closure of the organization) was £60,000 at year-end. The aim is to keep this amount as close to 3 months of the Scheme's expenditure as possible. This long-term Reserve is invested in much diversified equity index-trackers. These investments have performed well since they were purchased in 2017, even in the current difficult macroeconomic context.

Objectives and Activities

Overview

The Scheme was set up in 1994 as The Volunteer Link Scheme under the umbrella of the then Ealing Voluntary Service Council (now Ealing Community and Voluntary Service) and has operated as an independent charity since September 2002 with the sole aim of providing one-to-one volunteer befriending to people within the London Borough of Ealing who are severely isolated and housebound as a result of physical or sensory disability, infirmity or illness.

Through recruiting, training and providing quality ongoing support to volunteers, the charity aims to establish sustainable befriending relationships to support some of the most isolated and vulnerable adults. Given limited resources (including volunteer numbers) we target our service at those who are most isolated and who have little social contact and support, with the aim of improving their quality of life, access to services and physical and emotional well-being. Our service also promotes volunteering and social cohesion through providing a safe environment for people to contribute to their local community.

How we have grown over the years.

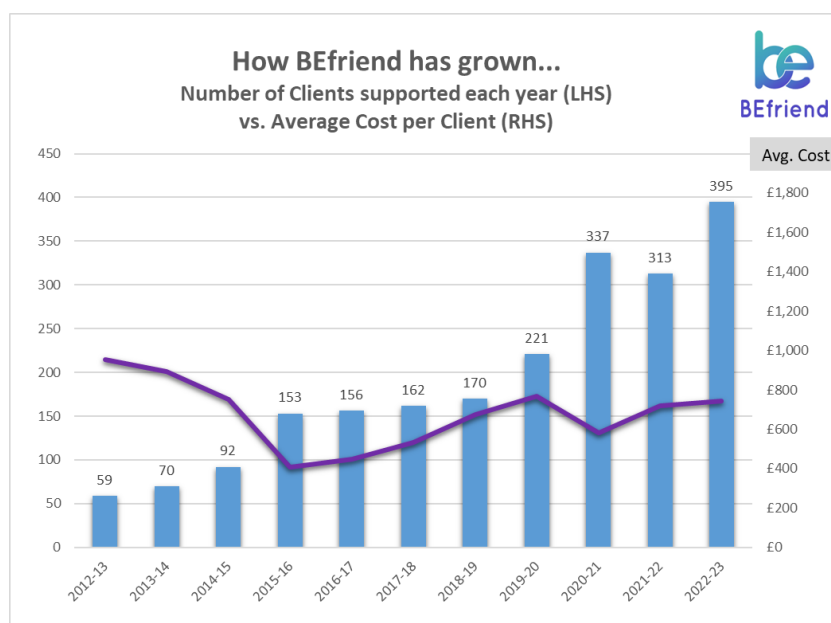
Looking back over the last 10 years, BEfriend has grown and developed significantly. We haven't just increased in numbers, but we have also widened our reach to be able to support more people with different needs. When BEfriend first started (then known as the Volunteer Link Scheme), it had 1 project- supporting housebound adults. Now, we have 3 key projects: Befriending Project: supporting mainly older adults on a long-term basis, Linked Minds: specialist mental health befriending lasting one year, and Telephone Befriending for those who are not suitable for face-to-face or would simply prefer a telephone call.

The number of volunteers working with us has grown substantially over the last 10 years and we have sustained a good number of volunteers working with us throughout this year. In 2022-23 we worked with 204 volunteers in total (blue column below) which is slightly lower than the previous 2 years but a good number in a difficult volunteering climate. It is unsurprising that we trained a lower number of new volunteers this year- 59 in total. It is widely known that it has become much more difficult to recruit volunteers since COVID. However, we are grateful that many of our volunteers stay with us for several years, with 27% of our current volunteers having been with us for more than 3 years.



There has been an increased demand for our services in recent years and often we receive referrals for people who are not suitable for us. This is often because they are too unwell for volunteer support (particularly if they have had a very recent suicide attempt or are self-harming). In these cases, we do always try to find another organisation which would be better placed to provide the support needed. In other cases, people are assessed and accepted but they then stop engaging with us. Our Befriending Coordinators spent a total of 215 hours over the year supporting clients who did not end up being linked with a volunteer through initial support, phone calls and signposting to other organisations.

The total number of clients who received support from BEfriend over the year was 395 which is a further increase on previous years.



BEfriend remains very cost-conscious and continues to operate as professionally and efficiently as possible. Over the last few years, we have restructured our staff team to enable us to grow and develop further as well as managing the increased demands on staff. We created an Operations Director role to manage the day to day running of the charity whilst the CEO took on a more strategic role. We also created a Lead Befriending Coordinator for each project. In response to the increased difficulty in recruiting volunteers we also changed the Volunteer Coordinator role to focus solely on creating new training, developing, and delivering existing training and arranging regular volunteer support events. In addition, we recruited two new roles: a Volunteer Administrator to manage all the new volunteer applications and process DBS checks and references, and a Community Engagement Manager role to raise more awareness and support in the recruitment of new volunteers. All these changes ensure we have strong foundations as we grow and develop.

Achievements and Performance 2022-23

Increasing Connections

One of the focuses of our Strategy is to increase connections. We know that having a visit from a volunteer every week makes a huge difference to people who would usually go from week to week without seeing anyone. However, we also want to create even more opportunities for people to connect with each other, and one of the highlights of the year was the start of our Community Connections projects.

Creating Connections- Afternoon Tea

On Saturday 1st October 2022 we were able to hold our first Afternoon Tea event which was attended by 17 clients and 17 volunteers! Our guests enjoyed sandwiches followed by cupcakes and scones with jam and clotted cream, all washed down with plenty of cups of tea or coffee. We were then all entertained by a local magician who did a magic show followed by individual tricks around the tables. People were

able to make new friends and in one case catch up with an old one, as one guest said: *"I met an acquaintance from years ago which was very nice, and I hope to see her again at another event!"* We received excellent feedback at the end of the event, with suggestions for next time. One person wrote: *"I can't wait for next time, to meet new friends!"*. These events will be held quarterly.



Creating Connections- Transitional Support Groups

Since 2018 our Linked Minds project has been supporting adults with a diagnosed mental health problem to become less isolated and more connected. Unlike our Befriending Project which can be ongoing for as long as needed, Linked Minds is usually only for one-year. The project aims to support clients to achieve their goals and be able to go out and meet others more, so they no longer need us at the end of the year. During Mental Health Awareness Week 2022 a conversation with someone who had previously been a Linked Minds client led to us developing the idea of transitional support for clients who were coming towards the end of their time with Linked Minds and were still struggling to meet others. On 11th November 2022 we held the first of these groups and these have been held monthly since. All Linked Minds clients are now offered the opportunity to attend these groups once they have had six months of befriending support and they can attend this for a further year, meaning they can attend six months after they finish meeting with their volunteer. The aim of these groups is to provide opportunities for people to meet others who have similar circumstances and create friendships whilst being able to talk in a safe environment about themselves. The groups are led by volunteer Co-Facilitators with a member of the Linked Minds team always present.

Platinum Jubilee Celebrations

In May 2022 we secured funding from the National Lottery Jubilee Fund to enable our clients and volunteers to celebrate the Queen's Platinum Jubilee together. We sent packages to all our volunteers who visited someone in-person which included a celebratory flag, a pack of special Platinum Jubilee seeds, a quiz, a chocolate, and a Sainsbury's gift card. Volunteers were asked to use the gift card to purchase some treats to share with their volunteer. We encouraged volunteers to discuss with their client what kind of food they would like as not everyone would like a traditional English afternoon tea! Whilst many did go for the more traditional option, others used the gift card to buy other treats including pizza and ice-cream! Our telephone clients received a separate pack which included some biscuits, speciality teabags, Platinum Jubilee seeds as well as the flag, chocolate, and quiz.



Festive Hampers

After the success of the Platinum Jubilee celebrations, we did a similar arrangement in December. All volunteers who provide an in-person visit to someone were able to purchase some festive treats using a gift card to hold an individual celebration together. All our telephone clients were sent a hamper of treats including a hand cream, soap, biscuits, chocolate, and teabags.

Increased support to volunteers

Part of our strategy is to increase the level of support provided to our volunteers. At BEfriend we really do value our volunteers and strive to give them the best experience possible. Over the year we held four volunteer meetings for volunteers to meet with others and hear about interesting and relevant topics. We resumed in-person meetings over this year with an online option as well. We recognised that many people had missed the chance to meet others in-person, whilst others found it easier to attend online. We attempted a hybrid option initially but found that those attending online didn't get the best experience. We then decided to hold two meetings each time, with an in-person event one evening and repeating it online the next. This arrangement has been well received with similar numbers attending online to in-person. The topics of these meetings is listed below:



- Loneliness and mental health
- Conversation starters
- Depression and Anxiety
- Issues affecting LGBTQ+ people- presentation from Diversity Role Models charity.



In addition to these meetings, we held two social events for our volunteers. During Volunteers' Week in June, we held a picnic in Walpole Park and in December we held a Festive Party at The William Hobbayne Centre.

We have also worked on developing our training this year, creating a new course: 'Bereavement and Befriending' and developing our Induction Training. Our Induction Training for new volunteers has always been a full day course, which doesn't suit everyone. To make it more accessible to volunteers, we have now split the course into two parts, with the first part being online which can be done anytime. Volunteers then attend the shorter second part of the training in-person.

What our clients have said

We always love receiving feedback from our clients. Here are a few comments which have been made over the last year:

"It's true companionship- hard to find nowadays".

"Someone to speak to- otherwise I don't have anyone at all".

"I had found myself getting to point where I needed to speak to someone. I was getting depressed. I'm glad I was referred here."

"I would recommend anyone to get in contact with you. In fact, I do recommend you. I'm pleased to have found the charity."

Our Impact in Numbers

Clients

- **311** new referrals were received over the year.
 - **141** of these for the Core Befriending Project
 - **134** of these for Linked Minds
 - **36** for the Telephone Project
- **395 clients** received support at some point during the year.
- **233 clients** received regular visits at some point during the year.
- **173** were receiving regular support at the end of March 2023

We continue to support a diverse community:

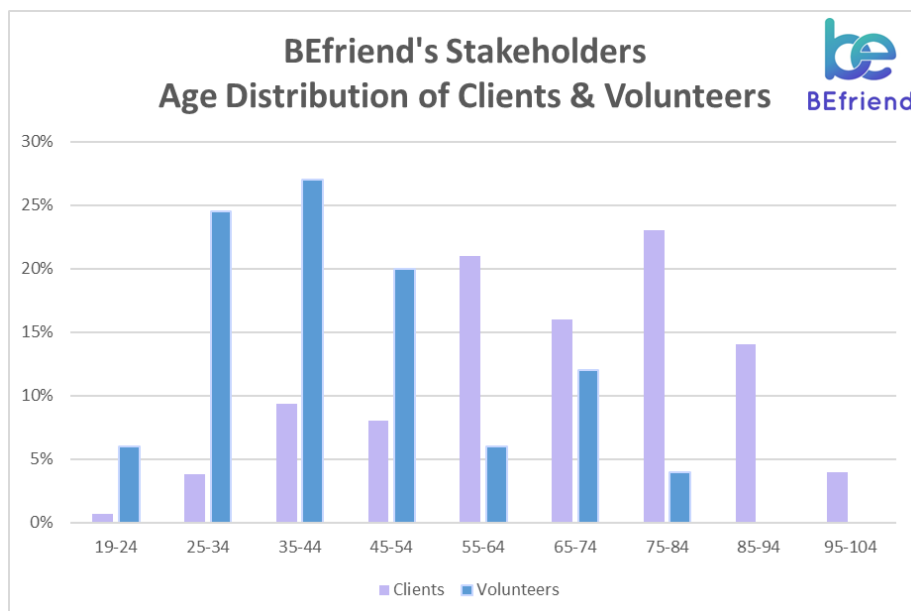
- **36%** of clients were from black and minority ethnic group.
- **26%** White British. The remainder chose not to answer this question.

We reach out to all age groups:

- **41%** of clients were aged **75 or older** which is significantly higher than the previous year (34%)
- **43%** of clients were younger than **65**.
- **23%** of clients were between **75-84** which was our largest age group. This is a change from the previous year in which largest age range was 55-64 (21% this year).

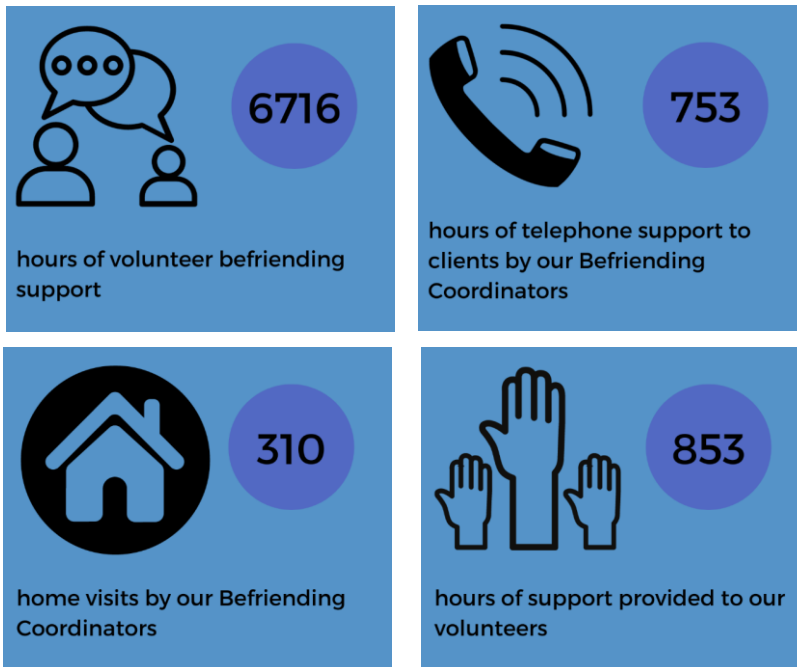
Volunteers

- **The number of volunteers has stayed relatively stable:**
 - **204 volunteers** have been working with us during the year compared to 222 in the previous year.
 - **59 new volunteers** were trained over the year, a decrease from 70 in the previous year.
- **Our group of volunteers is well diversified:**
 - **47%** of volunteers were from black and minority ethnic groups.
 - **34%** of volunteers identified as White British
 - **31%** of volunteers were 34 or younger (37% last year)
 - **16%** of volunteers were 65 or older.
 - Our largest age group of volunteers was 35-44 (27%)



Our total support

- **4781** befriending visits or calls from volunteers totalling **6716 hours**.
- **4945** phone calls to clients by our Befriending Coordinators totalling **753 hours**.
- **310** home visits by our Befriending Coordinators totalling **274 hours**.
- **853** hours of support to volunteers



A Huge Thank You...

To our Volunteers

We are all so grateful to our volunteers for the continuous support to our clients that you give and your commitment to BEfriend.

To our Staff

Thank you for all the amazing BEfriend team who have continued to work so hard to ensure we are providing a quality service to those who need it the most.

To our Trustees

Thank you to our supportive group of Trustees who work hard behind the scenes.

To our Funders

Finally, thank you to our funders for working with us to achieve our aims.

Rachel Hill
CEO

BEFRIEND

REPORT OF THE TRUSTEES
For the year ended 31 March 2023

Trustees' Responsibilities in relation to the Financial Statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period, which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Make judgments and estimates that are reasonable and prudent,
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees

Trustees who served during the period were as follows:

J. Macrae- Chair

Natasha Joslin- Vice-Chair

O. Uyttenhove – Treasurer (Resigned November 2022)

P. Sahota

P. Mathen- Treasurer (Elected November 2022)

G. Kloss (Resigned June 2022)

S. Treszka (Elected November 2022)

E. D'Souza (Elected November 2022)

Dr P. Scolding (Co-opted January 2023)

Trustees will be in office for a period of three years and must then retire. A retiring trustee is eligible for re-election.

Signed on behalf of the charity's trustees:

J. Macrae

Chair

25th October 2023

BEFRIEND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEFRIEND

For the year ended 31 March 2022

I report to the trustees on my examination of the accounts of BEfriend for the year ended 31st March 2023 which are set out on pages 15-24 that comprise the Statement of Financial Activities, the Statement of Cash Flows, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

CPAA
Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
Huddersfield

25th October 2023

BEFRIEND

FINANCIAL REPORT For the year ended 31 March 2023

BEFRIEND - STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023
INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT
in accordance with Charities Act 2011 and SORP FRS 102

		31-Mar-23	31-Mar-23	31-Mar-23	31-Mar-22
		Unrestricted	Restricted	Total	Total
Note		Funds	Funds	Funds	Funds
Income and Endowments (£) from:					
Donations & Legacies	2	£ 28,145	£ 266,191	£ 294,336	£ 217,000
Other Trading Activities		£ 2,321	£ -	£ 2,321	£ 5,068
Investment Income		£ -	£ -	£ -	£ -
Total Incoming Resources		£ 30,466	£ 266,191	£ 296,657	£ 222,068
Expenditure (£) on:					
Charitable Activities	9	£ (19,472)	£ 274,566	£ 255,094	£ 195,098
Fundraising & Publicity	9	£ 27,765	£ -	£ 27,765	£ 21,200
Governance	9	£ 10,491	£ -	£ 10,491	£ 8,651
Total Resources Expended		£ 18,784	£ 274,566	£ 293,350	£ 224,949
Realized Net Income / (Losses) on Investments		£ -	£ -	£ -	£ -
Unrealized Net Income / (Losses) on Investments		£ (855)	£ -	£ (855)	£ 8,403
Net Income / (Expenditure) in FY		£ 10,827	£ (8,375)	£ 2,452	£ 5,523
Transfers between funds	10	£ -	£ -	£ -	£ -
Deferred Income / Carried Forward		£ -	£ 6,500	£ 6,500	£ 8,375
Depreciation of Fixed Assets		£ (83)	£ -	£ (83)	£ -
Net Movement in Funds in FY		£ 10,744	£ (1,875)	£ 8,869	£ 13,898
RECONCILIATION OF FUNDS					
Total Funds at Start of FY	11	£ 116,063	£ 8,375	£ 124,438	£ 110,540
Total Funds at End of FY	11	£ 126,807	£ 6,500	£ 133,307	£ 124,438

All amounts relate to continuing activities.

All recognised gains and losses are shown above.

BEFRIEND

FINANCIAL REPORT For the year ended 31 March 2023

BEFRIEND - STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

		Total Funds FY to 31-Mar-23	Total Funds FY to 31-Mar-22
Note			
Cash Flows from Operating Activities			
Net Cash provided by / (used in) Operating Activities	See below	£ 11,900	£ 8,003
Cash Flows from Investing Activities			
Interest from Investments		£ -	£ -
Proceeds from Sale of Investments		£ -	£ -
Purchase of Investments		£ -	£ -
Net Cash provided by / (used in) Investing Activities		£ -	£ -
Cash Flow Totals			
Change in Cash & Cash Equivalents in the Reporting Period		£ 11,900	£ 8,003
Cash & Cash Equivalents at the Beginning of the Reporting Period		£ 59,364	£ 51,361
Cash & Cash Equivalents at the End of the Reporting Period		£ 71,264	£ 59,364
Reconciliation of Net Income / (Expenditure) to Net Cash Flow from Operating Activities			
		FY to 31-Mar-23	FY to 31-Mar-22
Net income/(expenditure) for the reporting period as per the Statement of Financial Activities		£ 8,869	£ 13,898
Adjustments for:			
Depreciation Charges		£ 83	£ -
Realized (Gains) / Losses on Investments		£ -	£ -
Unrealized (Gains) / Losses on Investments		£ 855	£ (8,403)
Purchase of Fixed Assets		£ (252)	£ -
(Increase)/Decrease in Debtors		£ (1,500)	£ 2,750
Increase/(Decrease) in Creditors		£ 3,845	£ (242)
Net cash provided by/(used in) operating activities		£ 11,900	£ 8,003

BEFRIEND

FINANCIAL REPORT For the year ended 31 March 2023

BEFRIEND - BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2023

	31-Mar-23	31-Mar-23	31-Mar-22	31-Mar-22
Assets (£)				
Fixed Assets		£ 169		£ -
Financial Assets		£ 133,138		£ 124,438
Investment Account	£ 67,083		£ 67,938	
Bank & Cash	£ 71,263		£ 59,363	
Current Assets	£ 1,500		£ -	
Current Liabilities	£ (6,708)		£ (2,863)	
Total Net Assets		£ 133,307		£ 124,438
Funds of the Charity (£)				
Restricted Funds		£ 6,500		£ 8,375
Restricted Funds @ Start of FY	£ 8,375		£ 6,250	
Movement in Restricted Funds during FY	£ (1,875)		£ 2,125	
Designated Funds		£ 60,000		£ 60,000
Closedown Reserve @ Start of FY	£ 60,000		£ 50,000	
Movement in Closedown Reserve during FY	£ -		£ 10,000	
General / Unrestricted Funds		£ 66,807		£ 56,063
Unrestricted Funds @ Start of FY	£ 56,063		£ 54,290	
Transfer from / (to) Designated Funds during FY	£ -		£ (10,000)	
Movement: Surplus / (Deficit) in Unrestricted Funds during FY	£ 10,744		£ 11,773	
Total Funds		£ 133,307		£ 124,438

Approved by the trustees on **25th October 2023**

And signed on their behalf by:

J. Macrae
Chair
25th October 2023

BEFRIEND

NOTES TO THE ACCOUNTS For the year ended 31 March 2023

1. Accounting Policies

1.1 The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards. They follow the requirements and recommendations in the Charities SORP FRS102 and the Charities Act 2011.

1.2 Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of staff time attributable to each activity. Indirect costs are allocated to Support and Management and Administration on the basis of the estimated staff time spent on each area. Management and administration costs include the management of the charity's assets, organisational management and compliance with constitutional and statutory regulations.

1.3 The charity contributes to defined contribution pension schemes. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable under the scheme by the charity to the fund. The charity has no liability under the scheme other than for the payment of those contributions.

1.4 Depreciation: Depreciation is provided on all tangible assets at a rate calculated to write off the cost or valuation over its expected useful life as follows:

- Desktop Computer equipment, furniture and other equipment - straight line over 3 years
- Laptops and mobile IT equipment are written off completely in the year of acquisition
- Items of equipment and furniture costing less than £50 are written off completely in the year of acquisition

1.5 Voluntary income: Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received.

1.6 Grants: Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Activities in the year in which they are received or receivable whichever is the earlier.

1.7 Unrestricted funds: Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

1.8 Staff costs: Staff costs and overhead expenses are allocated to activities based on staff time spent on those activities. No employee received emoluments in excess of £60,000.

1.9 Fundraising and publicity: Fundraising and publicity costs comprise the cost incurred in producing materials for promotional purposes and in raising funds.

1.10 Support costs: Support costs of charitable activities comprise costs incurred directly in support of expenditure on the objects of the charity.

BEFRIEND

NOTES TO THE ACCOUNTS For the year ended 31 March 2023

2. Statement of Financial Activities – prior year

BEFRIEND - STATEMENT OF FINANCIAL ACTIVITIES		
PRIOR YEAR		

	31-Mar-22 Unrestricted Funds	31-Mar-22 Restricted Funds	31-Mar-22 Total Funds
Income and Endowments (£) from:			
Donations & Legacies	£ 67,367	£ 149,633	£ 217,000
Other Trading Activities	£ 5,068	£ -	£ 5,068
Investment Income	£ -	£ -	£ -
Total Incoming Resources	£ 72,435	£ 149,633	£ 222,068
Expenditure (£) on:			
Charitable Activities	£ 39,215	£ 155,883	£ 195,098
Fundraising & Publicity	£ 21,200	£ -	£ 21,200
Governance	£ 8,651	£ -	£ 8,651
Total Resources Expended	£ 69,066	£ 155,883	£ 224,949
Realized Net Income / (Losses) on Investments	£ -	£ -	£ -
Unrealized Net Income / (Losses) on Investments	£ 8,403	£ -	£ 8,403
Net Income / (Expenditure) in FY	£ 11,773	£ (6,250)	£ 5,523
Transfers between funds	£ -	£ -	£ -
Deferred Income / Carried Forward	£ -	£ 8,375	£ 8,375
Depreciation of Fixed Assets	£ -	£ -	£ -
Net Movement in Funds in FY	£ 11,773	£ 2,125	£ 13,898
RECONCILIATION OF FUNDS			
Total Funds at Start of FY	£ 104,290	£ 6,250	£ 110,540
Total Funds at End of FY	£ 116,063	£ 8,375	£ 124,438

BEFRIEND

NOTES TO THE ACCOUNTS For the year ended 31 March 2023

3. Voluntary Income: Donations

National Lottery / Reaching Communities	£	49,573
The Henry Smith Charity	£	89,000
Ealing Council Adult Serv. Via Dementia Concern	£	34,120
The Charity of Sir Richard Whittington (Mercers)	£	33,500
National Lottery - Jubilee Project	£	2,720
West London NHS & Ealing Council	£	19,800
City Bridge Trust	£	25,875
Community Connections Project	£	2,875
The Forrester Family Trust	£	5,000
People's Health Trust	£	3,128
National Lottery Awards for All - Community Connections Proj.	£	7,100
RESTRICTED GRANTS / DONATIONS	£	272,691
City Bridge	£	2,599
UNRESTRICTED GRANTS FROM COUNCIL / TRUSTS	£	2,599
Small Donations	£	10,637
Legacy Donations	£	15,000
Fundraising Events/Projects	£	2,230
OTHER UNRESTRICTED FUNDING SOURCES	£	27,867
TOTAL FUNDS RAISED YTD	£	303,157

BEFRIEND

NOTES TO THE ACCOUNTS For the year ended 31 March 2023

4. Taxation

No tax charge arises as the Scheme applies all income to its charitable objectives and is exempt.

5. Staff costs

Staff Costs (£)			
	31-Mar-23		31-Mar-22
Salaries	£	219,581	£ 173,558
Social Security Costs	£	14,540	£ 6,832
Pension Costs	£	7,461	£ 5,416
Total Staff Costs	£	241,582	£ 185,806
Average Number of Employees in FY	9.7		5.5

6. Net Incoming Resources

Net Incoming Resources (£)			
These are stated after charging:	31-Mar-23		31-Mar-22
Remuneration to the Examiner	£	300	£ -
Remuneration to the Board of Trustees	£	-	£ -
Expenses of the Board of Trustees	£	-	£ -
Depreciation	£	83	£ -
Sum	£	383	£ -

BEFRIEND

NOTES TO THE ACCOUNTS
For the year ended 31 March 2023

7. Tangible Fixed Assets

Tangible Fixed Assets (£)				
	31-Mar-23		31-Mar-22	
Valuation At Cost				
At Start of FY	£	876	£	876
Additions	£	252	£	-
At End of FY	£	1,128	£	876
Accumulated Depreciation				
At Start of FY	£	876	£	876
Charge for period	£	83	£	-
At End of FY	£	959	£	876
Net Book Values				
At Start of FY	£	-	£	-
At End of FY	£	169	£	-

8. Debtors

Debtors (£)				
	31-Mar-23		31-Mar-22	
Grants receivable	£	-	£	-
Rent Deposit	£	1,500	£	-
Other debtors	£	-	£	-
Payments in advance	£	-	£	-
Sum	£	1,500	£	-

9. Creditors: Amounts due within one year

Creditors: Amounts Due within One Year				
	31-Mar-23		31-Mar-22	
Taxation and social security costs	£	4,603	£	2,863
Other creditors	£	-	£	-
Accrued liabilities	£	2,105	£	-
Sum	£	6,708	£	2,863

BEFRIEND
NOTES TO THE ACCOUNTS
For the year ended 31 March 2023

10. Resources Expended

Resources Expended (£)							31-Mar-23
	Charitable Activities		Support Costs	Fundraising & Publicity	Governance	Total	
All Funds (£)							
Rent	£	-	£ 11,690	£ -	£ -	£	11,690
Rent	£	-	£ 11,690	£ -	£ -	£	11,690
Staff - Salaries & Related Costs	£	210,636	£ -	£ 25,911	£ 5,035	£	241,582
Staff - Training	£	2,750	£ -	£ -	£ -	£	2,750
Staff - Clinical Supervision (LM)	£	1,140	£ -	£ -	£ -	£	1,140
Staff - Expenses	£	1,322	£ -	£ -	£ -	£	1,322
Staff Expenditure	£	215,849	£ -	£ 25,911	£ 5,035	£	246,795
Volunteers - Expenses	£	2,652	£ -	£ -	£ -	£	2,652
Volunteers - Training & Safeguarding	£	3,249	£ -	£ -	£ -	£	3,249
Volunteers - Motivation Events	£	627	£ -	£ -	£ -	£	627
Other Assets - Mobile Phone for Staff	£	-	£ 3,395	£ -	£ -	£	3,395
Office Expenses - Tel & Broadband	£	-	£ 765	£ -	£ -	£	765
Office Expenses - IT Support & Hosting	£	-	£ 6,476	£ -	£ -	£	6,476
Office Expenses - Postage/Printing/Stationary	£	5,359	£ -	£ -	£ -	£	5,359
Miscellaneous/Refunds/Corrections	£	130	£ -	£ -	£ -	£	130
Christmas Hampers Project	£	937	£ -	£ -	£ -	£	937
Jubilee Project	£	1,427	£ -	£ -	£ -	£	1,427
Community Connections Project	£	936	£ -	£ -	£ -	£	936
Operational Expenditure	£	15,317	£ 10,636	£ -	£ -	£	25,953
Staff Recruitment	£	-	£ -	£ 429	£ -	£	429
Publicity/Research/Volunteer Recruitment	£	-	£ -	£ 955	£ -	£	955
Memberships	£	-	£ -	£ 469	£ -	£	469
Development Expenditure	£	-	£ -	£ 1,854	£ -	£	1,854
Governance - Accounting & Examiner Fees	£	-	£ -	£ -	£ 1,860	£	1,860
Governance - DBS Checks	£	-	£ -	£ -	£ 1,327	£	1,327
Governance - HR Support	£	-	£ -	£ -	£ 2,269	£	2,269
Governance Expenditure	£	-	£ -	£ -	£ 5,456	£	5,456
Bank Charges	£	-	£ 73	£ -	£ -	£	73
Insurance	£	-	£ 1,531	£ -	£ -	£	1,531
Financial Expenditure	£	-	£ 1,603	£ -	£ -	£	1,603
Total Funds (£)	£	231,166	£ 23,929	£ 27,765	£ 10,491	£	293,350
Percentage Split	79%		8%	9%	4%	100%	
Resources Expended (£) - Restricted							
The Henry Smith Charity	£	89,000	£ -	£ -	£ -	£	89,000
Ealing Council Adult Serv. Via Dementia Concern	£	34,120	£ -	£ -	£ -	£	34,120
The Charity of Sir Richard Whittington (Mercers)	£	33,500	£ -	£ -	£ -	£	33,500
National Lottery - Jubilee Project	£	2,720	£ -	£ -	£ -	£	2,720
West London NHS & Ealing Council	£	19,800	£ -	£ -	£ -	£	19,800
City Bridge Trust	£	25,750	£ -	£ -	£ -	£	25,750
Community Connections Project	£	2,875	£ -	£ -	£ -	£	2,875
The Forrester Family Trust	£	5,000	£ -	£ -	£ -	£	5,000
People's Health Trust	£	3,128	£ -	£ -	£ -	£	3,128
National Lottery Awards for All - Community Connections	£	7,100	£ -	£ -	£ -	£	7,100
National Lottery / Reaching Communities	£	49,573	£ -	£ -	£ -	£	49,573
Volunteer Training - The Charity of William Hobbayne	£	2,000	£ -	£ -	£ -	£	2,000
Restricted Funds	£	274,566	£ -	£ -	£ -	£	274,566
Unrestricted Funds	£	(43,400)	£ 23,929	£ 27,765	£ 10,491	£	18,784
Total Funds	£	231,166	£ 23,929	£ 27,765	£ 10,491	£	293,350

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NOTES TO THE ACCOUNTS For the year ended 31 March 2023

11. Funds Analysis

Funds Analysis (£)						
	Balance at Start of FY	Movement Incoming	Movement Transfer	Movement Outgoing	Balance at End of FY	
The Henry Smith Charity	£ -	£ 89,000	£ -	£ 89,000	£ -	
Ealing Council Adult Serv. Via Dementia Concern	£ -	£ 34,120	£ -	£ 34,120	£ -	
The Charity of Sir Richard Whittington (Mercers)	£ -	£ 33,500	£ -	£ 33,500	£ -	
National Lottery - Jubilee Project	£ -	£ 2,720	£ -	£ 2,720	£ -	
West London NHS & Ealing Council	£ -	£ 19,800	£ -	£ 19,800	£ -	
City Bridge Trust	£ 6,375	£ 25,875	£ -	£ 25,750	£ 6,500	
Community Connections Project	£ -	£ 2,875	£ -	£ 2,875	£ -	
The Forrester Family Trust	£ -	£ 5,000	£ -	£ 5,000	£ -	
People's Health Trust	£ -	£ 3,128	£ -	£ 3,128	£ -	
National Lottery Awards for All - Community Connections	£ -	£ 7,100	£ -	£ 7,100	£ -	
National Lottery / Reaching Communities	£ -	£ 49,573	£ -	£ 49,573	£ -	
Volunteer Training - The Charity of William Hobbayne	£ 2,000	£ -	£ -	£ 2,000	£ -	
Restricted Funds	£ 8,375	£ 272,691	£ -	£ 274,566	£ 6,500	
Unrestricted Funds	£ 116,063	£ 30,466	£ -	£ 97,885	£ 126,807	
Total Funds	£ 124,438	£ 303,157	£ -	£ 372,451	£ 133,307	

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NOTES TO THE ACCOUNTS
For the year ended 31 March 2023

Bank:

CAF Bank Ltd.
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Accounts Examiner:
Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
Huddersfield

HD1 5JL